

EXHIBIT 23

Form 1120 Department of the Treasury Internal Revenue Service		U.S. Corporation Income Tax Return For calendar year 2009 or tax year _____ beginning _____, ending _____		OMB No. 1545-0123 2009	
A Check if: 1a Consolidated return (attach Form 951) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>		Use IRS label. Otherwise, print or type. Name NOVA GROUP, INC. Number, street, and room or suite no. If a P.O. box, see instructions. 100 GRIST MILL RD City or town, state, and ZIP code SIMSBURY, CT 06070		B Employer identification number 81-0607866 C Date incorporated 08/30/2002 D Total assets (see instructions) \$ 793,000.	
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change					
Income 1 Gross receipts or sales 2 Cost of goods sold (Schedule A, line 8) 3 Gross profit. Subtract line 2 from line 1c 4 Dividends (Schedule C, line 19) 5 Interest 6 Gross rents 7 Gross royalties 8 Capital gain net income (attach Schedule D (Form 1120)) 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) 10 Other income (attach schedule) 11 Total income. Add lines 3 through 10		b Less returns and allowances c Bal		1c 2 3 4 5 6 7 8 9 10 11	
Deductions (See instructions for limitations on deductions.) 12 Compensation of officers (Schedule E, line 4) 13 Salaries and wages (less employment credits) 14 Repairs and maintenance 15 Bad debts 16 Rents 17 Taxes and licenses 18 Interest 19 Charitable contributions 20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562) 21 Depletion 22 Advertising 23 Pension, profit-sharing, etc., plans 24 Employee benefit programs 25 Domestic production activities deduction (attach Form 8903) 26 Other deductions (attach schedule) 27 Total deductions. Add lines 12 through 26 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 29 Less: a Net operating loss deduction 29a b Special deductions (Schedule C, line 20) 29b		29c 29d 29e 29f 29g		12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29c 29d 29e 29f 29g	
Tax, Refundable Credits, and Payments 30 Taxable income. Subtract line 29c from line 28 (see instructions) 31 Total tax (Schedule J, line 10) 32a 2008 overpayment credited to 2009 32a b 2009 estimated tax payments 32b c 2009 refund applied for on Form 4466 32c d Tax deposited with Form 7004 32d e Credits: (1) Form 2439 (2) Form 4136 32e f Refundable credits from Form 3800, line 19c, and Form 8827, line 8c 32f g Estimated tax penalty (see instructions). Check if Form 2220 is attached 32g 33 Amount owed. If line 32h is smaller than the total of lines 31 and 33, enter amount owed 33 34 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid 34 35 Enter amount from line 35 you want: Credited to 2010 estimated tax 35 36 Refunded 36		32a 32b 32c 32d 32e 32f 32g 33 34 35 36		30 31 32a 32b 32c 32d 32e 32f 32g 33 34 35 36	
Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer <i>Robert E. Leggett</i> Date <i>10-9-10</i> Title <i>Secretary</i>		May the IRS discuss this return with the preparer shown below? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
Paid Preparer's Use Only Preparer's signature <i>Simone Macca</i> Date <i>9-9-10</i> Firm's name (or yours if self-employed), address, and ZIP code SIMONE MACCA & LARROW, LLP 175 CAPITAL BOULEVARD ROCKY HILL, CT 06067		Check if self-employed <input type="checkbox"/> Preparer's SSN or PTIN 046-46-9398 EIN 061586075 Phone no. (860)529-5600			

Form 1120 (2009) **NOVA GROUP, INC.**

81-0607866 Page 2

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (If checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No

If "Yes," attach explanation

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Total. Add lines 1 through 8			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

Schedule E Compensation of Officers

(see instructions for page 1, line 12)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of line devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1					
2 Total compensation of officers					
3 Compensation of officers claimed on Schedule A and elsewhere on return					
4 Subtract line 3 from line 2. Enter the result here and on page 1, line 12					

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Form 1120 (2009)

Form 1120 (2009) **NOVA GROUP, INC.**

81-0607866 Page 3

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2 0.
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4 0.
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834, line 29	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7 0.
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach schedule)		9
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31		10 0.

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. 525100		
b	Business activity PLAN ADMINISTRATION		
c	Product or service BENEFIT PLANS		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation _____		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X
5	At the end of the tax year, did the corporation:	Yes	No
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv).		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

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Form 1120 (2009)

Form 1120 (2009) **NOVA GROUP, INC.****81-0607866** Page 4**Schedule K** Continued

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions **X**

If "Yes," complete (i) through (iv).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) **X**

If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.

If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? **X**

For rules of attribution, see section 318. If "Yes," enter:

(i) Percentage owned ► _____ and (ii) Owner's country ► _____

(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ► _____

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐

If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year ► \$ _____

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ► 3

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ☐

If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ► \$ _____

13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? **X**

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ► \$ _____

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Form 1120 (2009)

Form 1120 (2009) NOVA GROUP, INC.

81-0607866 Page 5

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1 Cash					793,000.
2a Trade notes and accounts receivable					
b Less allowance for bad debts	()				
3 Inventories					
4 U.S. government obligations					
5 Tax-exempt securities					
6 Other current assets (att. sch.)					
7 Loans to shareholders					
8 Mortgage and real estate loans					
9 Other investments (att. sch.)					
10a Buildings and other depreciable assets					
b Less accumulated depreciation	()				
11a Depletable assets					
b Less accumulated depletion	()				
12 Land (net of any amortization)					
13a Intangible assets (amortizable only)					
b Less accumulated amortization	()				
14 Other assets (att. sch.)					
15 Total assets			0.		793,000.
Liabilities and Shareholders' Equity					
16 Accounts payable					
17 Mortgages, notes, bonds payable in less than 1 year					
18 Other current liabilities (att. sch.) STMT 1					792,000.
19 Loans from shareholders					
20 Mortgages, notes, bonds payable in 1 year or more					
21 Other liabilities (att. sch.)					
22 Capital stock: a Preferred stock					
b Common stock					
23 Additional paid-in capital					
24 Retained earnings - Appropriated (attach schedule)					1,000.
25 Retained earnings - Unappropriated					
26 Adjustments to shareholders' equity (attach schedule)					
27 Less cost of treasury stock	()				()
28 Total liabilities and shareholders' equity			0.		793,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1 Net income (loss) per books	0.	7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books		Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize):			
5 Expenses recorded on books this year not deducted on this return (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Charitable contributions \$		b Charitable contributions \$	
c Travel and entertainment \$			
6 Add lines 1 through 5	0.	9 Add lines 7 and 8	
		10 Income (page 1, line 28) - line 6 less line 9	0.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year		5 Distributions: a Cash	
2 Net income (loss) per books	0.	b Stock	
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize):	
4 Add lines 1, 2, and 3	0.	7 Add lines 5 and 6	
		8 Balance at end of year (line 4 less line 7)	0.

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NOVA GROUP, INC.

81-0607866

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT	1
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
DUE TO FROM AFFILIATE	0.	792,000.	
TOTAL TO SCHEDULE L, LINE 18	0.	792,000.	

9/2/2010
9:13 AM

Client: 03248.12 - Nova Group, Inc.
 Engagement: Nova Group, Inc.
 Period Ending: 12/31/2009
 Trial Balance: 3110 - Trial Balance

Account	Description	1st PP FINAL 12/31/2008	< WPRcf	UNADJ 12/31/2009	JE Ref #	AJE	ADJ 12/31/2009	JE Ref #	RJE	FINAL 12/31/2009	< WPRcf
1000	TD Bank Acct CASH	0.00		0.00		793,000.00	793,000.00			793,000.00	
					AJE - 1	1,601,000.00					
					AJE - 2	(708,000.00)					
1500	Due to from Related Party	0.00		0.00		38,000.00	38,000.00			38,000.00	
					AJE - 2	38,000.00					
1600	Due to from GMC - DE	0.00		0.00		(900,000.00)	(900,000.00)			(900,000.00)	
					AJE - 1	(900,000.00)					
1700	Due to from COT	0.00		0.00		72,000.00	72,000.00			72,000.00	
					AJE - 1	(800,000.00)					
					AJE - 2	872,000.00					
3500	Capital Contribution	0.00		0.00		(1,000.00)	(1,000.00)			(1,000.00)	
					AJE - 1	(1,000.00)					
3900	Retained Earnings	0.00		0.00			0.00			0.00	
5000	BASI on behalf of COT	0.00		0.00			0.00			0.00	
Total		0.00		0.00		0.00	0.00		0.00	0.00	
	Net (Income) Loss	0.00		0.00		0.00	0.00		0.00	0.00	

Nova Group, Inc.
FYE 12/31/09
TD Banknorth Activity

Balance @ 6/1/09

\$ -

Deposits

6/16/2009 Paid In Capital	1,000.00
7/16/2009 GMC - DE	150,000.00
11/12/2009 GMC - DE	750,000.00
11/12/2009 Charter Oak Trust	600,000.00

1,501,000.00

Disbursements

7/17/2009 Due to from RP	36,000.00
11/12/2009 BASI on Behalf of COT (expense)	672,000.00

708,000.00

Balance @ 12/31/09

793,000.00

- WASH except
for 72,000
owed from COT

**Bank**

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STATEMENT OF ACCOUNT

NOVA GROUP INC
100 GRIST MILL ROAD
SIMSBURY CT 06070

Page: 1 of 2
Statement Period: Nov 01 2009-Nov 30 2009
Cust Ref #: 4242774663-720-T-###
Primary Account #: 424-2774663

REG GG/INTERNET GAMBLING NOTIFICATION
PURSUANT TO THE UNLAWFUL INTERNET GAMBLING ENFORCEMENT ACT OF 2006 AND
REGULATION GG, "RESTRICTED TRANSACTIONS" SUCH AS THOSE IN WHICH A PERSON ACCEPTS
CREDIT, FUNDS, INSTRUMENTS OR OTHER PROCEEDS FROM ANOTHER PERSON IN CONNECTION
WITH UNLAWFUL INTERNET GAMBLING ARE PROHIBITED FROM BEING PROCESSED THROUGH
YOUR ACCOUNT OR RELATIONSHIP WITH OUR INSTITUTION.

Business Convenience Checking
NOVA GROUP INC

Account # 424-2774663

THE PERFECT GIFT FOR EMPLOYEES AND CUSTOMERS!
GIVE THE TD BANK VISA GIFT CARD. YOU CHOOSE THE AMOUNT AND THEY DECIDE WHERE TO USE
IT. AVAILABLE FROM \$25-\$500. BULK ORDERS AND FREE PERSONALIZATION WITH YOUR BUSINESS
NAME WHEN YOU PURCHASE 25 CARDS OR MORE. NO PURCHASE FEE FOR CUSTOMERS. ASK FOR IT
TODAY AT ANY TD BANK OR CALL 1-888-751-9000.

ACCOUNT SUMMARY

Beginning Balance	115,000.00	Average Collected Balance	544,400.00
Deposits	1,350,000.00		
Other Withdrawals	672,000.00		
Ending Balance	793,000.00		

DAILY ACCOUNT ACTIVITY

Deposits		SERIAL NO.	AMOUNT
POSTING DATE	DESCRIPTION		
11/12	DEPOSIT		750,000.00 ✓
11/12	DEPOSIT		600,000.00 ✓
Subtotal:			1,350,000.00

Other Withdrawals		SERIAL NO.	AMOUNT
POSTING DATE	DESCRIPTION		
11/12	DEBIT		672,000.00 ✓
Subtotal:			672,000.00

DAILY BALANCE SUMMARY

DATE	BALANCE
10/31	115,000.00
11/12	793,000.00

Call 1-800-YES-2000 for 24-hour Direct Banking service

How to Balance your Account

Page: 2 of 2

Begin by adjusting your account register as follows:

- Subtract any services charges shown on this statement.
 - Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
 - Add any interest earned if you have an interest-bearing account.
 - Add any automatic deposit or overdraft line of credit.
 - Review all withdrawals shown on this statement and check them off in your account register.
 - Follow instructions 2-5 to verify your ending account balance.
1. Your ending balance shown on this statement is:
 2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
 3. Subtotal by adding lines 1 and 2.
 4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
 5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

1	Ending Balance	793,000.00
2	Total Deposits	
3	Sub Total	
4	Total Withdrawals	
5	Adjusted Balance	

2	DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
	Total Deposits		2

4	WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS

	WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
	Total Withdrawals		4

FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

TD Bank, N.A., Deposit Operations Dept., P.O. Box 1377, Lewiston, Maine 04243-1377

We must hear from you no later than sixty (60) calendar days after we send you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we send you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance (times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.